

April 3, 2026
File No. 27223172.25

Ms. Mary Klemesrud
Iowa Department of Natural Resources
Land Quality Bureau
6200 Park Avenue, Suite 200
Des Moines, Iowa 50321

Subject: 2026 Financial Assurance Post-Closure Cost Estimate Update
Woodbury County Area Sanitary Landfill (Closed)
Permit No. 97-SDP-02-75C

Dear Ms. Klemesrud:

SCS Engineers (SCS), on behalf of the Woodbury County Area Solid Waste Agency (Agency), is submitting herewith the 2026 Financial Assurance to the Iowa Department of Natural Resources (DNR) for the above-referenced facility. We have attached the completed DNR Form 542-8090.

In order to incorporate the inflation factor and reduction of post-closure years, the 2025 post-closure cost estimate was divided by 2025's remaining years in post-closure to determine the annual cost. The inflation factor was applied to this cost to determine the annual cost for the 2026 estimate. The 2026 annual cost estimate was multiplied by 2026's remaining years in post-closure to determine the total post-closure cost estimate for 2026. The 2025 Corrective Action cost estimate was increased by the inflation factor. The values for the previous and current estimates are provided in the table below. The Woodbury County Sanitary Landfill currently has 12 years remaining of the 30-year stated post-closure period.

Estimate	2025	Inflation Factor	2026
Total Post-Closure Cost	\$352,703		\$336,312
Units	13		12
Post-Closure Annual Cost	\$27,131	1.033	\$28,026
Total Corrective Action Cost	\$92,482	1.033	\$95,534
Total Funds Needed	\$445,185		\$431,846 ⁽¹⁾

Notes:

- (1) Transfer Station closure funds of \$28,691 are also included in the required set aside amounts for a total of \$460,537.

A copy of the Commission's most recent annual audit report in the form prescribed by the Office of the Auditor of the State of Iowa as described in IAC 567 Chapter 113 can be obtained at <https://auditor.iowa.gov/audit-reports>.



Ms. Mary Klemesrud
April 3, 2026
Page 2

If you have any questions or comments, please contact us at (515) 631-6160.

Sincerely,



Clayton J. Davis, E.I.T
Associate Professional
SCS Engineers





Christine L. Collier, P.E.
Senior Project Manager
SCS Engineers

CJD/CLC

cc: Ryan Ericson, Chair of Woodbury County Area Solid Waste Agency
Aaron Lincoln

Certification

	I hereby certify that this document was prepared by me or under my direct supervision and that I am a duly licensed Professional Engineer under the laws of the state of Iowa. 
	Christine L. Collier Date
	My license renewal date is: December 31, 2027 Pages or sheets covered by this seal: 2026 Post Closure and Corrective Action Cost Estimates



Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

SECTION 1: FACILITY INFORMATION

(please print or type)

Information Requested

Facility Name: Woodbury County Sanitary Landfill Permit Number: 97-SDP-02-75C
Permitted Agency/Entity: Woodbury County Area Solid Waste Agency

SECTION 2: CLOSURE/POSTCLOSURE OR CORRECTIVE ACTION COST ESTIMATES

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate	\$	
Updated Postclosure Cost Estimate	\$ 336,312	3/31/2026
Initial or Updated Corrective Action Cost Estimate	\$ 95,534	3/31/2026

*Attach closure/postclosure cost estimate(s) signed and certified by an Iowa-licensed professional engineer. Cost estimates shall include, at a minimum, each of the cost line items defined in 113.14(3)"c" for closure and 113.14(4)"c" for postclosure. Please provide closure and/or postclosure site area acreage information with the estimates.

Provide a cost estimate for corrective action only if corrective action is required and a corrective action plan has been approved by the Department. Attach the corrective action cost estimate signed and certified by an Iowa-licensed professional engineer. The cost estimate shall account for total costs of the activities described in the approved corrective action plan for the corrective action period.

SECTION 3: FACILITY WASTE TONNAGE INFORMATION

Information Requested	Tons
Remaining permitted capacity as of the beginning of permit holder's current fiscal year	N/A
Amount of waste disposed of at the facility during the prior fiscal year	N/A

SECTION 4: PROOF OF COMPLIANCE

Publicly Owned Municipal Solid Waste Landfills

(ATTACH AUDIT REPORT)

Owner's Most Recent Annual Audit Report

Prepared by: N/A

For fiscal year ending: N/A

Privately Owned Municipal Solid Waste Landfills

(ATTACH AFFIDAVIT)

Attach owner/operator's affidavit indicating that an annual review has been performed by a certified public accountant to determine whether the privately owned landfill is in compliance with IAC 567 Chapter 113. The affidavit shall state the name of the certified public accountant, the dates and conclusions of the review, and the steps taken to rectify any deficiencies identified by the accountant.

SECTION 5: FINANCIAL ASSURANCE INSTRUMENT

Type and Value of Financial Assurance Instrument(s)

(ATTACH INSTRUMENT(S))

Assurance Instrument	Establishment Date	Mechanism Covers	Instrument Value*
Trust Fund 567 IAC 113.14(6)“a”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Surety Bond 567 IAC 113.14(6)“b”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Letter of Credit 567 IAC 113.14(6)“c”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Insurance 567 IAC 113.14(6)“d”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Corporate Financial Test 567 IAC 113.14(6)“e”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov’t. Financial Test 567 IAC 113.14(6)“f”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Corporate Guarantee 567 IAC 113.14(6)“g”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov’t Guarantee 567 IAC 113.14(6)“h”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov’t. Dedicated Fund 567 IAC 113.14(6)“i”	03/31/1997	Closure <input type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input checked="" type="checkbox"/>	\$ 572,757

*Pursuant to IAC 567 113.14(9), if account(s) are restricted/reserved to pay for closure, postclosure or corrective action costs, then the amount of the financial assurance instrument may be reduced by the sum of the cash balance of the account(s) established to comply with subrule 113.14(8).

SECTION 6: INITIAL PROOF OF ESTABLISHMENT OF ACCOUNTS

Check Which Applies: New Mechanism Previously Submitted

Pursuant to IAC 567 Chapter 113.14(8)“f”, documentation of the establishment of accounts is to be submitted to the department by April 1, 2003 for currently permitted MSWLFs. Permit holders for MSWLFs permitted after April 1, 2003, shall submit documentation of the establishment of accounts prior to the MSWLF’s initial receipt of waste.

Please attach documentation indicating accounts/fund have been established for closure and postclosure care and if the account(s) are restricted/reserved for closure or postclosure care. Examples of documentation include bank statements for closure/postclosure accounts, letter signed by the chief financial officer, letter from certified public accountant, etc.

Accounts established pursuant to paragraph 113.14(6)“a” for trust funds or paragraph 113.14(6)“i” for local government dedicated funds also satisfies the requirements of this subrule, and the permit holder shall not be required to establish additional closure and postclosure accounts.

SECTION 7: CLOSURE AND POSTCLOSURE ACCOUNTS

Completion of the following closure and postclosure account information complies with the annual financial statement requirements of IAC 567 113.14(3)“a” and 113.14(4)“a” by indicating the current balance(s) of the closure/postclosure account(s) or dedicated/trust fund and the projected amount(s) to be deposited in the account(s).

Under “Beginning Balance”, please state the account/fund balance 30 days after the start of the previous fiscal year, for “Ending Balance”, indicate the account balance 30 days after the close of the previous fiscal year, and for “Projected Deposit”, indicate the amount to be deposited within 30 days of the close of the permit holder’s fiscal year.

Information Requested	Beginning Balance	Ending Balance	Projected Deposit
Closure Account Balance <i>(see formula below)</i>	\$	\$	\$
Postclosure Account Balance <i>(see formula below)</i>	\$ 557,500	\$ 572,757	\$ 0
Or			
Dedicated Fund Balance <i>(see formula below)</i>	\$	\$	\$
Trust Fund Balance <i>(see formula below)</i>	\$	\$	\$

Formula for Projected Deposits

Closure or Postclosure Account

$$\frac{CE - CB}{RPC} \times TR$$

Where “CE” is the closure or postclosure cost estimate, “CB” is the balance 30 days after close of the previous fiscal year, “RPC” is the remaining permitted capacity in tons, of the landfill from the beginning of the current fiscal year, and “TR” is the total number of tons of solid waste disposed in the prior year.

Dedicated/Trust Fund

$$\frac{CE - CB}{Y}$$

Where “CE” is the closure or postclosure cost estimate, “CB” is the balance 30 days after close of the previous fiscal year, and “Y” is number of years remaining in the pay-in period.

If needed, the space below can be used to show calculations for projected deposits

Closure	Postclosure $\$572,757 - \$431,846 - \$28,691^{(1)} = -\$112,220$ (Overfunded) ⁽¹⁾ Transfer Station closure cost from 2024 Permit Renewal
---------	--

SECTION 8: PERMIT HOLDER ENDORSEMENT

Submittal of this completed and endorsed form along with all required documentation establishes Notification and Proof of Permit Holder Compliance with IAC 567 Chapter 113.

Name of Official: Aaron Lincoln Title: Vice Chairman

Agency/Entity: Woodbury County Area Solid Waste Agency

Address: 2210 Ida Avenue

City: Moville State: IA Zip: 51039

Telephone: 712-943-4244 Fax: 712-943-2106

Email Address: aaron@cityofsergeantbluff.com

Signature of Official:  Date: 4/3/2026

Questions? Contact Mary Klemesrud at (515) 802-8835 or Mary.Klemesrud@dnr.iowa.gov